

R865. Tax Commission, Auditing

R865-13G. Motor Fuel Tax

R865-13G-13. Refund of Motor Fuel Taxes Paid Pursuant to Utah Code Ann. Section 59-13-201.

(1) Governmental entities entitled to a refund for motor fuel taxes paid shall submit a completed Utah Application for Fuel Tax Refund, form 116, to the commission.

(2) A government entity shall retain the following records for each purchase of motor fuel for which a refund of taxes paid is claimed:

- (a) name of the government entity making the purchase;
- (b) license plate number of vehicle for which the motor fuel is purchased;
- (c) invoice date;
- (d) invoice number;
- (e) supplier;
- (f) [Vendor]vendor location;
- (g) fuel type purchased;
- (h) number of gallons purchased; and
- (i) amount of state motor fuel tax paid.

(3) Original records supporting the refund claim must be maintained by the governmental entity for three years following the year of refund.

KEY: taxation, motor fuel, gasoline, environment

Date of Enactment or Last Substantive Amendment: Thursday, August 25, 2011

Notice of Continuation: March 9, 2007

Authorizing, Implemented, or Interpreted Law: 59-13-201; 59-13-202; 59-13-203.1; 59-13-204; 59-13-208; 59-13-210; 59-13-404